

NEWSLETTER

From Your District Advisor
Property Valuation & Review



VTPIE Updates

As we approach the 2023 property tax billing cycle, we have decided to **maintain the New England Municipal Resource Center (NEMRC) Billing and Grand List modules for another year.** We made this decision to ensure the ultimate success of the remaining VTPIE rollout and to provide municipalities time to learn the new modules and adjust to the new system. This scheduling change will provide more time for testing, refinement, and training, with a longer timeframe for the launch of the Grand List and Billing modules. We believe this extra time will also allow municipalities a chance to adjust to the modules already launched in VTPIE while using the familiar NEMRC system for 2023 billing processing. Go to [Vermont Property Information Exchange \(VTPIE\) Upgrade Project | Department of Taxes](#) for the complete update.

- **VTPIE Schedule Change Update (Q&A)**

Join PVR Director Jill Remick, PVR Field Director Christie Wright, Axiomatic's Pat Santoso and NEMRC's Chris Miele to discuss the schedule change to the VTPIE software rollout and to answer any questions you may have. Background: PVR has decided to maintain the New England Municipal Resource Center (NEMRC) Billing and Grand List modules for another year. We make this decision to ensure the ultimate success of the remaining VTPIE rollout and to provide municipalities with more time to learn the new modules and adjust to the new system.

→ Morning Session: Fri, Apr 07, 10:00 AM - 11:00 AM (EDT)

Morning Session 10:00 AM : <https://events.gcc.teams.microsoft.com/event/cfca18d1-dadb-418d-8ff1-27463d1601f0@20b4933b-baad-433c-9c02-70edcc7559c6>

→ Afternoon Session: Fri, Apr 07, 2:00 PM - 3:00 PM (EDT)

Afternoon Session 2:00 PM : <https://events.gcc.teams.microsoft.com/event/95a5111e-894f-433c-ac36-256a49b40ea1@20b4933b-baad-433c-9c02-70edcc7559c6>

We look forward to having you join us. These sessions will be recorded.

- **Which systems will be used for what -- VTPIE or CAMA?**

The following chart outlines the general lister duties and highlights the system these tasks will take place:

| Element | Process | CAMA | VTPIE |
|--------------------|--------------------------------------|------|-------|
| Parcel Maintenance | Generation & management of SPAN | X | |
| | Processing transfers, splits, merges | X | |
| | Management of contiguous parcels | X | |

| | | | |
|------------------------------------|--|---|---|
| | Tracking of inactive parcels | X | |
| Personal Property | Creating & managing personal property | X | |
| | Personal property exemptions | | X |
| | Personal property grievance | | X |
| District management | Village, Special & School districts | X | |
| | Tax Increment Finance Districts (TIFs) | | X |
| Exemptions | Special | | X |
| | Statutory | | X |
| | Contracts | | X |
| Ratio Study / Equalization* | Sales validation | | X |
| | Ratio studies | | X |
| | Equalization | | X |
| Current Use * | Review of Current Use enrollment /unenrolled/ updates (enrolled acreage/enrolled buildings) | | X |
| | Updating Current Use land & building exemptions | | X |
| | Full valuation of excluded land per appropriate land schedule | X | |
| | Full validation of enrolled farm buildings with an indicator that they are enrolled | X | |
| | Full valuation of enrolled land (mathematical result of full value of all land minus the full value of excluded land) | | X |
| | Use value of enrolled land | X | X |
| | Current Use grievance | | X |
| Homestead* | Receiving & reviewing homestead declarations | | X |
| | Homestead & housesite valuation | X | |
| Valuation | Valuation of all taxable & insurance (insurance value) real & personal properties | X | |
| | Allocating homestead/ non homestead values | X | |

***Please note that for 2023 Grand List - Current Use, Sales Validation and Homestead processing will be in VTPIE. The remaining Grand List functions, including tax billings, grievance and personal property will remain in NEMRC for the 2023 GL as they have in prior years.**

- **Training and Support**

Axiomatic provides complete training services and is working with the state to develop a comprehensive curriculum incorporating all relevant Vermont Statutes and administrative rules.

Ongoing help-desk support for state and municipal officials includes phone, email, and ticket-based support during standard business hours, as well as extended hours to accommodate the schedules of listers and assessors.

Training is provided in both classroom and webinar format, with training recordings available online. Training is scheduled to correspond with the state and municipal property tax cycle.

As the system development proceeds and reaches Pilot Demonstration phase, a rollout and training session schedule will be maintained at this site and communicated to municipalities in a variety of formats.

- **Upcoming Training**
 - See upcoming [Axiomatic Events](#)
 - See upcoming [NEMRC Events](#)

| | | |
|--|---|--|
| Trainings & Registration | VTPIE System Project | Lister Account Requests |
| Sales Validation Webinar | Vendor CAMA Requirements | Activating Accounts |
| Homestead & CAMA Upload Training | Support Portal | VTPIE GIS Account Requests |
| GIS Portal Training | Help Topics | Forgot Password? |
| | | |
| (603) 413-4978 EXT 0 | support.axiomnh.com/support/home | support@axiomnh.com |

What's New for April?

- **New Lister Training**
Our New Lister Training has been **rescheduled** to Tuesday, May 2, Wednesday May 3, Tuesday May 16 and Wednesday May 17th. The webinar trainings will be held on these days from 9:00-12:00. Registration is available at <https://tax.vermont.gov/municipal-officials/education>
- **Updated Interactive DA Map**
This interactive map has been updated to include Current Use Specialist by town, District Advisor assignments and 2022 Equalization Study Results CLA and CODs. You can access this helpful resource by clicking <https://tax.vermont.gov/municipal-officials/listers-and-assessors/district-advisors>
- **2023 Lister Calendar & Task List**
This year's lister calendar is now available at <https://tax.vermont.gov/sites/tax/files/documents/Lister-Calendar-2023.pdf>
- **KnowledgeWave is back!**
PVR will be offering six private classes in the upcoming year; 'private' in this instance means that the only participants will be those from Vermont municipalities. We plan to provide these offerings on Tuesday mornings. Two will be Excel focused (helpful for managing VTPIE reports) and launching from those will be an *Introductory PowerBi* session. Also planned is an *Intro to Microsoft Bookings* (think scheduling inspection appointments with your taxpayers), a session on *Communications and Teamwork* and to wrap up, *Ten Useful Word* features. **Please see the *Education* section of this Newsletter for dates, times, and registration links.**

First up will be **Getting Comfortable with Excel** on April 18th, 2023 at 10:00 AM.

Skill Level: Beginner. If you're new to Excel, this webinar will help you to feel more confident and comfortable. This is a beginner webinar that explains the basics of the Excel interface. Learn about the tabs, toolbars, cursor shapes, sharing with OneDrive, and more.

News You Can Use

- **Please scroll to the end on this newsletter for additional *Helpful Links***
 - **Listers Certificate HSD-315** <https://tax.vermont.gov/document/2022-form-hsd-315>
 - **Listers Certificate HSD-316** <https://tax.vermont.gov/document/2022-form-hsd-316>
(Use for subdivision creating a new parcel)
 - **Per Parcel Payments made to Towns (March 2023)**

→ **Vision payment codes** <https://tax.vermont.gov/municipal-officials/municipalities/vision-codes>

- **The Significance of April 1**

Municipalities have a statutory obligation to list all real property and personal (if not voted exempt) as of April 1. Assessing officials must determine ownership, as well as the fair market value, of all property as of this date to set in the grand list. The trail of ownership, valuation, grievance, homestead, property tax credits, tax billing, etal are all attributed to who is Owner of Record of the property on April 1.

As follows are relevant statutes that point to April 1; several have been abbreviated, however clicking on each statute hyperlink will bring you to the full text. We suggest you keep these handy both for yourselves as well as others who may have questions

→ **Ownership as of April 1**

[32 VSA § 3651](#) **General Rule**

Taxable real estate shall be set in the list to the last owner or possessor thereof on April 1 in each year in the town, village, school, and fire district where it is situated.

Property Transfer Tax Returns

[32 VSA 3485](#) **Records to be kept relating to deeds and mortgages**

(a) Annually on April 1, town clerks shall furnish the listers with copies of the property tax returns filed by the clerk under section 9610 of this title relating to deeds that were filed for record during the year ending on the first day of such month. . .

→ **Valuation as of April 1**

[32 VSA 4041](#) **Examination of property; appraisal**

On April 1, the listers shall proceed to take up such inventories and make such personal examination of the property that they are required to appraise as will enable them to appraise it at its fair market value. . .

[32 VSA 4044](#) **Appraisal of personalty on April 1**

Unless otherwise provided, the taxable personal estate contained in the inventory shall be appraised by the listers at its fair market value on April 1.

→ **Taxation to April 1 owner of record**

[32 VSA 3651](#) **General rule**

Taxable real estate shall be set in the list to the last owner or possessor thereof on April 1 in each year in the town, village, school, and fire district where it is situated.

[32 VSA 3691](#) **General rule**

Taxable tangible personal estate shall be set in the list to the last owner thereof on April 1 in each year, in the town, village, school, and fire district where such property is situated. . .

[32 VSA 4602](#) **List upon which taxes are assessed**

Subject to the provisions relating to the assessment of taxes on an amended or corrected grand list, State and county taxes assessed, and town, village, school, and highway taxes assessed or

voted on or after March 1 in any year and before March 1 following, and fire district taxes assessed or voted on or after January 1 in any year and before January 1 following, shall be assessed on the grand list returned to the town clerk's office in May of such year. . .

[32 VSA 4793](#) **Warrant against delinquents**

[32 VSA 4877](#) **Lien on real estate**

[32 VSA 5061](#) **Force and effect of lien**

→ **Homestead and Property Tax Credit**

[32 VSA 5410](#) **Declaration of homestead**

(b) Annually, on or before the due date for filing the Vermont income tax return, without extension, each homestead owner shall, on a form prescribed by the Commissioner, which shall be verified under the pains and penalties of perjury, declare the owner's homestead, if any, as of, or expected to be as of, April 1 of the year in which the declaration is made.

[32 VSA 6066](#) **Computation of property tax credit and renter credit**

(a) An eligible claimant who owned the homestead on April 1 of the year in which the claim is filed shall be entitled to a credit for the prior year's homestead property tax liability amount determined as follows. . .

→ **April 1 Items to remember**

The Grand list effective date is April 1. Actual physical and ownership changes occurring after this date due to permits, property transfers, etc. (for example built in mid-April or purchased on April 5) will apply for the following year's grand list.

PVR recommends properties in transition be inspected as close to April 1 as possible. Inspections should be an ongoing activity, with the time closest to April 1 being used to finalize new construction, to verify mobile home locations, and to visually review properties you know have been recently improved, such as those with a new deck or addition if they have not previously been measured and inspected. Any property changes that occur after April 1 cannot be reflected in this year's grand list but should be noted for follow-up in the following year.

Determining Owner of Record as of April 1 Date of Transfer / Date of Recording

As illustrated above, statute requires the grand list to be set to the last owner or possessor thereof on April 1. Identifying who the Owner of Record is as of April 1st with transfers occurring in late March can pose a dilemma. The Division of Property Valuation & Review recommends using the recording date, although towns should determine which they will use and remain consistent with that method. One disadvantage of using the recorded date is that a sale could have closed years ago and has only recently been recorded. Calling that the sale date would be misleading, and the market could have changed significantly between the closing and recording dates. [32 VSA 3651](#)

The April 1st date does not mean that all your grand list work will be, nor must be, completed by that date. May 5th is the statutory date of lodging however, statute ([32 VSA 4341](#)) also provides for an automatic extension of thirty (30) days for towns with a population of 5000 or less and fifty (50) days for towns with a population greater than 5000. This extension places timely lodging on

June 4th and June 24th respectively. Listers, with the approval of the selectboard, may request an additional extension from the Director to these dates [32 V.S.A. § 4342](#).

Can a new owner appeal the value of the property purchased after April 1st?

Because values are established as of April 1st and the tax bills are issued to the owner of record as of April 1st, only the seller can appeal. However, the seller can designate the new owner as an agent to the seller. As agent, the buyer can participate in the grievance by acting on behalf of the owner of record. The seller can submit a signed letter to the Board of Listers stating that he or she wishes to designate the buyer as his or her agent in the grievance process.

How are homesteads handled for properties purchased right around April 1?

If a property is transferred (by sale or some other type of transaction) to a new owner after April 1, the new owner waits until the following year to file the Homestead Declaration if the property qualifies as a homestead.

If the seller filed when tax season opened and the property is subsequently transferred prior to April 1 – thereby making the buyer Owner of Record as of April 1st, the original homestead declaration of the seller is to be withdrawn ([HS-122W](#)) and the purchaser will then declare if applicable. <https://tax.vermont.gov/property-owners/homestead-declaration>

What happens if a town purchases property after April 1st, how are taxes handled?

Since the property is taxable as of April 1st it needs to stay listed as such. The town should base its tax rate on not owning the property. The town can abate the taxes on the property if they choose.

This also applies for exempt properties. If an exempt property sells before April 1 and no longer qualifies for exemption, the parcel will be taxable for the April 1 Grand List. If the exempt parcel sells after April 1st, the parcel will remain exempt until the following year Grand List.

- **[H.480](#)**

In response to H.480, the Tax Department recently posted the following response to Listserv

Greetings,

The Vermont Department of Taxes (VDT) is sending this email to let you know about a bill that the Vermont House of Representatives is currently considering, which has received some attention on the Listserv. [H.480, An act relating to property valuation and review](#) includes a number of provisions, including moving the responsibility of contracting for or conducting property reappraisals away from municipalities and to the Department of Taxes division of Property Valuation and Review (PVR) in 2025.

While this draft legislation includes some elements that VDT supports, the Department does not support any statutory requirement that PVR assume responsibility for property reappraisals before the Department has had the opportunity to study and report back to the legislature about how such a significant transition would impact PVR and the municipalities. If the bill progresses to the Senate, VDT and the Administration will continue to engage with the Legislature on this important issue.

For context, here is a timeline of H.480's major components:

Effective July 1, 2023:

→ Repeals CLA trigger for reappraisal orders moving forward (beginning with orders based on the 2022 Grand List); COD trigger for reappraisal orders remain in effect.
VDT tasked with designing an implementation plan for transitioning reappraisals to PVR (supported with \$50K one-time appropriation) and reporting back to the Legislature on a range of related topics.

Dec. 15, 2023:

→ VDT progress report due to Legislature; along with VDT report on modernizing Grand List categories.

Dec. 15, 2024:

→ VDT full report & implementation plan due to Legislature.

Jan. 1, 2025:

→ Repeals the \$8.50 per parcel payment to municipalities for reappraisal costs.

July 1, 2025:

→ Repeals the requirement for municipalities to conduct reappraisals.

→ Creates a new State reappraisal program with an annual appropriation to PVR.

→ Tasks VDT with overseeing property reappraisals for municipalities on a 6-year cycle; requires VDT to oversee intermittent statistical reappraisals as well.

→ Increases the per parcel payment to municipalities for grand list maintenance from \$1 to \$2.

VDT supports the following:

- Repeal of the CLA trigger for PVR reappraisal orders based on the 2022 grand list and beyond; retaining the COD trigger (i.e. when a municipality's Coefficient of Dispersion is greater than 20).
- VDT studying and reporting to the legislature on the topic of transitioning reappraisals to PVR, modernizing grand list categories, and other topics.
- Reappraisals conducted on a regular schedule.

VDT does not support:

- PVR taking on the responsibility of contracting for or conducting property reappraisals before the Department has undertaken its study and implementation plan deliverables and reported back to the legislature.

Thank you for reading, and for all you do for Vermonters.

Homesteads and Review

TY 2022 filing season opened on January 23, 2023, when the IRS and the Vermont Department of Taxes began accepting tax returns. The 2023 filing due date for timely filing is April 18 for [Homestead Declarations and Property Tax Credit claims](#).

In Vermont, all property is subject to education property tax to pay for the state's schools. For this purpose, property is categorized as either nonhomestead or homestead. All property is considered **nonhomestead unless** it is declared as a **homestead**. By Vermont law, property owners whose dwelling meet the [definition of a Vermont homestead](#) must file a Homestead Declaration annually by the April 15 (April 18 for 2023) filing deadline (October 15 for late deadline).

Generally, a homestead is the principal dwelling and parcel of land surrounding the dwelling, owned and occupied by the resident as the person's [domicile](#). It is the responsibility of the property owner to claim the property as a homestead if they meet, or expect to meet, the following requirements:

→ [Are a Vermont resident](#)

→ Own and occupy the homestead as their domicile as of April 1, 2023.

- **What is required of the board of listers with regard to the weekly homestead declaration files?**

The Department asks the listers to both review their weekly file 'downloads' and respond back to the Tax Department if any of the following apply to these declarations:

NR – not a town resident

NS – SPAN has no match – can't match this to a property in town

SP – Incorrect SPAN reported – property is in this town, should be SPAN xxx-xxx-xxxxx

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NF – Non-filer Report

This action will be compiled in mid-May to June; listers will flag parcels that are primary residences that they think should have declared homesteads but have yet to file. The list of flagged parcels will be transmitted to the State electronically.

The Commissioner of Taxes makes the final determination on whether or not the property qualifies as a homestead. The listers should notify the Department if they have good reason to believe a property does not qualify as a homestead. The Department will conduct post-filing examinations. If a property owner files a Homestead Declaration, listers should assume the property is a homestead and should code their grand list accordingly.

Listers are also responsible for making the necessary valuation allocations to establish homestead and non-homestead values based on the following declared conditions:

- *Business or rental use*

As long as the property meets the requirements of a Vermont homestead, a part of the homestead property (dwelling) may be used for commercial purposes or as a rental. **If more than 25% of the dwelling is used for business purposes**, then that portion must be reported as nonhomestead on the Homestead Declaration. However, if **any** part of the dwelling is a **rental**, then the percentage that is a rental must be reported.

- *Business use of outbuildings*

Outbuildings used for business or rental are considered nonhomestead. When there are multiple outbuildings on a parcel and the owner has indicated business use of outbuildings on their declaration, it is a judgment call the board of listers must make. In most cases it will be obvious, for instances where it is not, a call to the owner will often answer the question. Included with outbuildings used for business would be ALL farm buildings that are enrolled in Current Use.

- Below are some commonly asked questions and scenarios that listers may encounter:

Houses on land leased from the community land trust

If the land is owned by a community land trust with 501(c)(3) status, the homestead value is a pro rata share of the land upon which the dwelling sits. The community land trust determines the pro rata portion allocable to each homeowner. If the bill is in the land trust's name, the land trust will file a list of its properties with the Tax Department. The Tax Department will notify the towns of

parcels that qualify as homesteads. These are eligible for homestead declaration even when owned by the land trust.

Property located in two adjoining towns

The Homestead Declaration must be filed in both towns. Listers should create a homestead value for land contiguous to homestead property in another town, as this land is eligible for homestead declaration and rate.

What happens if the property is transferred to a new owner after April 1?

If the property is transferred to a new owner after April 1, the new owner will wait until the following year to file the Homestead Declaration if the property qualifies.

What if the homestead dwelling is also rented through Airbnb?

Property owners are required to enter the percentage of the dwelling that is rented. All rental use is required to be reported even if it is 25% or under. The rental percentage is calculated as shown in the following example:

An 1,800 square foot home with 365 square feet rented. The 20.27% rental use (365/1,800 is rounded to 20.00%. Eighty percent of your home will be taxed at the resident rate. ^

^ This calculation is informational only – Listers are not expected to do any of these calculations

- ***Types of ownership***

The following link provides information on different ownership situations that may or may not declare a homestead.

<https://tax.vermont.gov/property-owners/homestead-declaration/types-of-property-ownership>

- ***Special Situations***

Special situations and how they apply to homestead declaration requirements can be found at:

<https://tax.vermont.gov/property-owners/homestead-declaration/special-situations>

- **Helpful handouts and an online FAQ for your residents -**

→ Fact Sheet for [The Vermont Homestead Declaration](#)

- FAQ <https://tax.vermont.gov/property-owners/homestead-declaration/faqs>

→ Fact sheet for [The Vermont Property Tax Credit](#)

- [Fact Sheet for determining Household Income](#)

Homestead Declarations and related topic links may be found at <https://tax.vermont.gov/property-owners/real-estate-transaction-taxes/for-tax-professionals>

Current Use

- **2023 Use Values**

For land enrolled in the program, the Current Use Advisory Board has established the 2023 use values per acre to be:

| <i>Property Type</i> | <i>Amount</i> |
|-----------------------------|----------------------|
| Agricultural land | \$ 456 / acre |
| Forest Land | \$ 187 / acre |

| | |
|---|---------------|
| Forest land Greater than one mile from road | \$ 140 / acre |
|---|---------------|

- Withdrawals/ Discontinuances/ LUCT**

Current Use withdrawals are **ongoing**, processed through the myVTax application. You will be alerted via email when you have LUCT (Land Use Change Tax/Penalty) value requests in myVTax. We also recommend listers make it a practice to log into their myVTax accounts monthly to check for new activity. When there is a request, please log into your myVTax account as soon as possible where you will be asked to determine a value for the land being removed from the program. **Please be mindful that by statute, listers/assessors have thirty (30) days to submit the completed form to the Director [32 V.S.A. §3757\(b\)](#).**

myVTax process [myVTax Guide: LV-314 Return Navigation for Listers](#)
[Land Use Change Lien Release](#)
[How to Recover Your Username & Reset Your Password](#)

Valuation [How to Value Land Excluded or Withdrawn From CU](#)
[Land Developed or Withdrawn from Current Use](#)

Need sign in assistance with eCuse? Please reach out to Carrie Potter at (802) 828-6635.
Need sign in assistance with VTAX? Please reach out to Teri Gildersleeve (802) 855-3917 or your DA

Education

PVR continues to offer training at no charge to listers and assessors. A complete listing of PVR, VALA (IAAO) and VLCT offerings can be found at <https://tax.vermont.gov/municipal-officials/certification-education-programs/state-sponsored>.

To register for PVR classes & webinars, please click on the active hyperlink or visit <https://tax.vermont.gov/municipal-officials/education>

- Tuesday Morning (mostly) Webinars and Hybrid Sessions**

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|----------|----------|--|-----------------------|---------------|--------------------|
| April 11 | Tuesday | Public Records (Listers) | VLCT | 10:00 – 11:30 | Webinar |
| April 18 | Tuesday | Getting Comfortable with Excel | KnowledgeWave | 10:00 - 11:00 | Webinar |
| April 25 | Tuesday | Open Meeting Law for Listers | VLCT | 10:00 – 11:30 | Webinar |
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| May 9 | Tuesday | Parcel & VTPIE Mapping | VCGI & VTPIE | 9:00 - 12:00 | Webinar |
| May 23 | Tuesday | Record Retention | VSARA | 9:00 - 12:00 | Webinar |
| May 30 | Tuesday | Advanced Listers | District Advisors | 9:00 - 12:00 | Webinar |
| | | | | | |
| June 6 | Tuesday | Current Use | Elizabeth Hunt | 10:00 – 11:30 | Webinar |
| June 13 | Tuesday | Sorting & Filtering in Excel | KnowledgeWave | 10:00 – 11:00 | Webinar |
| June 20 | Tuesday | <i>Legal Chats</i> with Charlie | Atty Charles Merriman | 9:00 - 12:00 | Hybrid/ Montpelier |
| | | | | | |
| July 13 | Thursday | Solar /Cell/ Subsidized Housing | District Advisors | 9:00 - 12:00 | Hybrid/ Montpelier |
| July 18 | Tuesday | PowerBi & what it can do for you | KnowledgeWave | 10:00 – 11:00 | Webinar |

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|-------------|-----------|---|-----------------------|---------------|--------------------|
| July 19 | Wednesday | Deed Reading/ Exemptions | Atty Charles Merriman | 9:00 - 12:00 | Hybrid/ Montpelier |
| August 15 | Tuesday | Legal Chats with Charlie | Atty Charles Merriman | 9:00 - 12:00 | Hybrid/ Montpelier |
| August 29 | Tuesday | Intro to Microsoft Bookings | KnowledgeWave | 10:00 – 11:00 | Webinar |
| August 30 | Wednesday | Reappraisal Class | District Advisors | 9:00 - 1:00 | Webinar |
| November 14 | Tuesday | Communications & Teamwork | KnowledgeWave | 10:00 – 11:00 | Webinar |
| TBD | | 10 Supremely useful Word Features | KnowledgeWave | 10:00 – 11:00 | Webinar |

• **VPA required courses being offered in 2023**

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|--------------|-----------|-------------------------------------|--------------------|--------------|------------------------|
| May 2 | Tuesday | New Lister Training | District Advisors | 9:00 - 12:00 | Webinar |
| May 3 | Wednesday | New Lister Training | District Advisors | 9:00 - 12:00 | Webinar |
| May 16 | Tuesday | New Lister Training | District Advisors | 9:00 - 12:00 | Webinar |
| May 17 | Wednesday | New Lister Training | District Advisors | 9:00 - 12:00 | Webinar |
| July 26 | Wednesday | VT State Statutes & Real Estate Law | Attorney Jim Knapp | 1:00 – 4:00 | Webinar |
| July 27 | Thursday | VT State Statutes & Real Estate Law | Attorney Jim Knapp | 1:00 – 4:00 | Webinar |
| August 8 | Tuesday | IAAO 100 Day 1 of 2 | Dave Cornell | 8:00 – 4:00 | Webinar |
| August 9 | Wednesday | IAAO 100 Day 2 of 2 | Dave Cornell | 8:00 – 4:00 | Webinar |
| August 16 | Wednesday | Land Schedule Day 1 of 2 | District Advisors | 9:00 - 12:00 | Webinar |
| August 17 | Thursday | Land Schedule Day 2 of 2 | District Advisors | 9:00 – 12:00 | Webinar |
| September 6 | Wednesday | Data Collection Day 1 of 4 | District Advisors | 9:00 – 4:30 | In-person West Rutland |
| September 7 | Thursday | Data Collection Day 2 of 4 | District Advisors | 9:00 – 4:30 | In-person West Rutland |
| September 13 | Wednesday | Data Collection Day 3 of 4 | District Advisors | 9:00 – 4:30 | In-person West Rutland |
| September 14 | Thursday | Data Collection Day 4 of 4 | District Advisors | 9:00 – 4:30 | In-person West Rutland |
| September 18 | Monday | IAAO 102 day 1 of 4 | VALA | | Webinar |

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|--------------|-----------|---|------|--|---------------------------|
| September 19 | Tuesday | IAAO 102 <i>day 2 of 4</i> | VALA | | Webinar |
| September 20 | Wednesday | IAAO 102 <i>day 3 of 4</i> | VALA | | Webinar |
| September 21 | Thursday | IAAO 102 <i>day 4 of 4</i> | VALA | | Webinar |
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| October 2 | Monday | IAAO 112 <i>Day 1 of 4</i> | VALA | | In-person West Rutland |
| October 3 | Tuesday | IAAO 112 <i>Day 2 of 4</i> | VALA | | In-person West Rutland |
| October 4 | Wednesday | IAAO 112 <i>Day 3 of 4</i> | VALA | | In-person West Rutland |
| October 5 | Thursday | IAAO 112 <i>Day 4 of 4</i> | VALA | | In-person West Rutland |
| | | | | | |
| October 9 | Monday | IAAO 171 | VALA | | Webinar |
| | | | | | |
| October 25 | Wednesday | IAAO 155 <i>Day 1 of 2</i> | VALA | | In-person West Rutland |
| October 26 | Thursday | IAAO 155 <i>Day 2 of 2</i> | VALA | | In-person West Rutland |
| | | | | | |
| October 30 | Monday | IAAO 300 <i>Day 1 of 4</i> | VALA | | Webinar |
| October 31 | Tuesday | IAAO 300 <i>Day 2 of 4</i> | VALA | | Webinar |
| November 1 | Wednesday | IAAO 300 <i>Day 3 of 4</i> | VALA | | Webinar |
| November 2 | Thursday | IAAO 300 <i>Day 4 of 4</i> | VALA | | Webinar |
| | | | | | |
| November 6 | Monday | IAAO 311 <i>Day 1 of 4</i> | VALA | | Webinar |
| November 7 | Tuesday | IAAO 311 <i>Day 2 of 4</i> | VALA | | Webinar |
| November 8 | Wednesday | IAAO 311 <i>Day 3 of 4</i> | VALA | | Webinar |
| November 9 | Thursday | IAAO 311 <i>Day 4 of 4</i> | VALA | | Webinar |

- **Upcoming VALA IAAO Trainings**

- Sept 18 -21 IAAO 102 [Income Approach to Valuation](#)
ONLINE ONLY ZOOM
- October 2-5 IAAO 112 [Income Approach to Valuation II](#)
IN PERSON ONLY West Rutland Town Hall
- Week of Oct 9 IAAO 171 [Standards of Professional Practice & Ethics](#)
ONLINE ONLY VT ONLY
- October 25-26 IAAO 155 [Depreciation Analysis](#)
IN PERSON ONLY West Rutland Town Hall

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|------------------|----------|--|------|
| → Oct 30 – Nov 2 | IAAO 300 | Fundamentals of Mass Appraisal ONLINE ONLY | ZOOM |
| → November 6-9 | IAAO 311 | Real Property Modeling Concepts ONLINE ONLY | ZOOM |

Please be aware the VALA [registration fees](#) for these IAAO courses is not reimbursable through the PVR Grant funding.

- **Upcoming courses offered directly through IAAO**

- ✓ April [Course 151: National USPAP](#)
- ✓ May [Course 400: Assessment Administration](#)
- ✓ June [Course 332: Modeling Concepts](#)
- ✓ July [Course 201: Appraisal of Land](#)
- ✓ August [Course 300: Fundamentals of Mass Appraisal](#) ** and [Course 402: Tax Policy](#)
- ✓ September [Course 311: Real Property Modeling Concepts](#) **
- ✓ October [Course 333: Residential Model Building](#)
- ✓ November [Course 151: National USPAP](#)
- ✓ December [Course 851: RES Case Study Review Workshop](#)

❖ **These IAAO direct courses are eligible for [PVR Grant Funding](#)**

** **VALA will also be offering these courses in the upcoming year** at a reduced cost to Vermont listing and assessing officials.

- **Vermont Property Assessor Certification Program (VPA)**

<https://tax.vermont.gov/municipal-officials/certification-and-education-programs-about>

Many municipalities and individuals have benefitted from the classes developed and presented by PVR in collaboration with the International Association of Assessing Officers (IAAO) and the Vermont Assessors and Listers Association (VALA). In addition to the IAAO and VALA classes, PVR offers New Lister Training, Advanced Lister Training, Data Collection, and Current Use among other offerings to provide listers the training needed in order to succeed in their positions. To that end, the mission of the **Vermont Assessor Certification Program** is to encourage, promote, and provide educational opportunity and advancement for listers and assessors throughout the state.

VPACP has created four levels of achievement (VPA I, VPA II, VPA III and VPMA). Each level has prerequisites and requirements, including levels of work experience and training.

This is a voluntary program designed to encourage and recognize professionalism and competency in being a municipal assessing official. Education is a high priority for the Division of Property Valuation and Review (PVR). Listers, assessors, and other municipal officials who take advantage of these educational opportunities will have a better understanding of their responsibilities and will better perform the duties of the office.

For 2023, ALL classes required for certification are being offered. Please see the Education Section of this Newsletter for course dates. For more information on VPA certification and to apply, Please click to see the [VPACP Handbook](#).

- **On-Demand PVR Webinars & Training materials**

Recordings of our webinars, as well as course materials from our classes, are available at <https://tax.vermont.gov/municipal-officials/certification-education-programs/materials>. Please keep in mind that these recordings are meant for reference only – ** actual event attendance is required for VPA certification.

- **Grant Funding/ Reimbursement for Travel and Assessment Training**

PVR classes continue to be of no charge to listers. PVR sponsorship of select NEMRC webinars and VALA hosted IAAO classes also continues. However, please be aware the VALA registration fees for these IAAO courses is not reimbursable through the PVR grant. Grant money is also available for **pre-approved** mileage & lodging expenses (distances apply) as well as certain independently taken, non-PVR sponsored, assessment related courses, including those taken online (pre-approval required as well). Complete Education Grant information and application is available at <https://tax.vermont.gov/municipal-officials/certification-education-programs/tuition-information> If assistance is needed with this process, please contact (802) 828-6887 or via email tax.listered@vermont.gov .

The *Grant Education Funding for Listers and Assessors (Municipal Reimbursement)* Fact Sheet is also available at <https://tax.vermont.gov/sites/tax/files/documents/FS-1184.pdf>.

District Advisor & CU Specialist Contact Information

[District Advisors & their territories interactive map](#)

District Advisors

| | | | |
|--|--------------------------|---|--------------------------|
| Barb Schlesinger barbara.schlesinger@vermont.gov | (802) 369-9081 | Deanna Robitaille deanna.robitaille@vermont.gov | (802) 323-3411 |
| Benton Mitchell benton.mitchell@vermont.gov | (802) 233-4255 | Jen Myers jennifer.myers@vermont.gov | (802) 522-0199 |
| Christie Wright christie.wright@vermont.gov | (802) 855-3897 | Teri Gildersleeve teri.gildersleeve@vermont.gov | (802) 855-3917 |
| Cy Bailey cy.bailey@vermont.gov | (802) 233-3841 | Theresa Gile theresa.gile@vermont.gov | (802) 522-7425 |
| Nancy Anderson / Edu Coord (PT) nancy.anderson@vermont.gov | (802) 828-6680 | Nahoami Shannon / PVR Assist nahoami.shannon@vermont.gov | (802) 828-6867 |

Current Use Specialists

| | | |
|-------------------------------|--|--------------------------|
| Addison - Derby | Melanie Riddle melanie.riddle@vermont.gov | (802) 828-6633 |
| Dorset - Middlebury | Katie Emerson katelin.emerson@vermont.gov | (802) 828-6637 |
| Middlesex - Shoreham | Maria Steyaart maria.steyaart@vermont.gov | (802) 828-6636 |
| Shrewsbury - Worcester | Nick Zimny-Shea nicholas.zimny-shea@vermont.gov | (802) 828-6608 |
| Current Use Supervisor | Elizabeth Hunt elizabeth.hunt@vermont.gov | (802) 828-5860 x2 |

Help Desks

- **PVR (802) 828-5860**
 - ✓ Tax forms **press 1** **available Monday thru Friday**
 - ✓ Municipal official support **press 2** **available Monday thru Friday**
 - ✓ Current Use & all other PVR related questions **press 3** **available Mon, Tues, Thurs, Fri**

Please leave a message for your District Advisor at their number. However, if you need immediate assistance and are unable to wait for a return call please call (802) 828-5860, option 2 and ask to speak to a district advisor that is available.

- **VTPIE AXIOMATIC SUPPORT (603) 413-4978 EXT 0**
<https://support.axiomnh.com/support/home> support@axiomnh.com

Online Resources

The following resources and many more aides & forms are available at:

- [VT Dept of Taxes](#) > [Municipal Officials](#) > [Forms & Publications](#)
 > [Property Assessment](#)
 > [Listers and Assessors](#)
 > [Training & Certification](#)
 > [Municipalities](#)
 > [VTPIE Project](#)

Municipal Basics

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|---|--|--|
| Municipal Resources (SoS) | Municipal Laws & Regulations | Forms & publications |
| Municipal Resources (PVR) | Open Meeting Law – VLCT | Interactive DA map |
| Public Records - VLCT FAQ | Tax Bill tools | |
| Public Records - Sec of State | Prop Tax Credit Confidentiality | |

Lister Aides & Forms

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|---|---|--|
| Listers and Assessors | Interactive DA map | E&O - Value Change |
| Lister Responsibilities checklist | Lister/ Assessor handbook | E&O- Homestead Status Change |
| VT Property Assessor Cert | Lister Calendar (2023) | Lister Certificate – HSD-315 |
| State Sponsored Training | Reappraisals | Lister Cert(subdivision) - HSD-316 |
| PVR Courses & Registration | Approved Appraisers | Homestead Declarations |
| Lister Education Grant | RA-308 | Record Retention |
| Lister and/or Assessor Options | | About Abatement |

Property Assessment - Grand Lists

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|--|--|--|
| Assessment Toolbox | Solar plants - valuing w/ PV Value | Conservation Easements |
| eCuse | Assessing CU Property | CU Withdrawal - FMV |
| Property Ownership & Deeds | Cell Decision Tree | |

Exemptions

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|--|---|---|
| Exemptions | Public, Pious & Charitable PVR-317 | 32 VSA 3802 – Statutory Exemptions |
| Valuation of Tax-Exempt Properties | Insurance Value Reporting form CR-001 for Exempt Properties | 32 VSA 3832 – Restricted Exemptions |
| Veterans Exemption | Subsidized Housing | Covenant Restricted |

Appeals

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|---|--|---|
| Grievance Letter Template | Sec of State Tax Appeal Handbook | VLCT Property Tax Appeals |
| Appeals to Director Guide | Guide to Best Practices | List Value Adjustment Request |

VCGI Mapping

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|--|--|
| Vermont Parcel Program Overview | Parcel Program Frequently Asked Questions |
| Vermont Parcel Viewer | Parcel Program Town Data Status |
| Vermont Parcel Program GIS Data | Example Uses of Parcel Program GIS Data |
| Vermont Land Survey Library | Digital Parcel Mapping Guidelines and Contract Guidance |
| For Map Vendors: Guidance in working with VCGI | For Mappers: How to submit municipal parcel data updates |

Town Clerk Resources

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|--|--|--|
| Paper PTTRS | Transfer of Mobile Homes | Municipal Officials Resources |
| myVTax – Recording PTTRS | MH Uniform Bill of Sale | BCA Decision Template |
| myVTax – Recording LUCT Lien Release | MH Quit Claim Deed | Official Notice Decision of Board of Civil Authority |